

THE
Farmer Restored:
OR THE
Landed Interest Preserved.

Most humbly offered to the

CONSIDERATION

Of the Right Honourable

The House of COMMONS.



LONDON: Printed in the Year 1739.

THE

Journal of the

OF THE

Journal of the

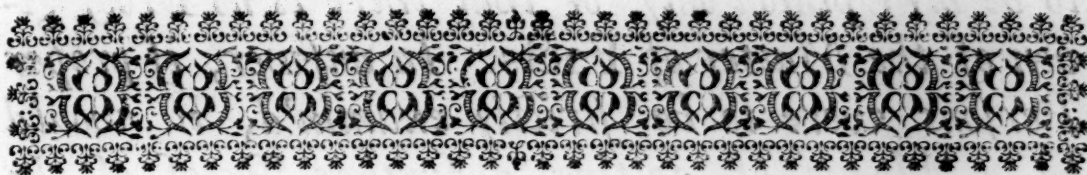
Journal of the

Journal of the

Journal of the

Journal of the





To the Right Honourable
The House of COMMONS.

Right Hon^{ble} Sirs,

THAT Your Honours would be pleased to cast your Eyes on the following small TREATISE, which, through Your Honours Benignity, cannot go without its hoped for Desires; I have humbly endeavoured to lay before this Honourable House, some Observations relating to the Malt Stillery; and as the Legislature has taken great Pains to regulate the Distillery,

A 2

I hope

I hope the Hints here given, may not be said to be my Opinion only, or that there is no Proof given of the Matter of Facts. In answer, if proper Persons were to be strictly examin'd, it would be a Means of getting a further Proof of the Reasonableness of these Allegations; for nothing is levelled at here, but what is most humbly submitted to the Examination of Your Honours, being set forth for the good of His Majesty's Revenue, and the Benefit of the Landed Interest in general.



SOME



SOME
OBSERVATIONS

Relating to the

MALT STILLERY.

WERE it to be considered the great Consequence relating to the Malt Stillery, an impartial Man would believe there was a deficiency of Knowledge, or particular Favour indulged to those Gentlemen, who by their great Manufacture in making and preparing those Spirituous Liquors, which by an Act made in the Ninth Year of his present Majesty's Reign, are forbid to be vended in any Retail Shape, should escape the Malt Duty, by mixing and using of Raw or Unmalted Corn or Grain, if which Corn or Grain were made into

into Malt, the Duty arising from the same, would amount to the Sum of £128,544 *per Annum*, or thereabouts, without Additional Charge, which will plainly appear, by proving how many Tun of Malt Spirits is made from One Hundred Quarters of Malted and Unmalted Corn, as hereafter.

May it be further considered, That every *Nobleman, Gentleman, Farmer, Tradesman* and Others, who brew their own Beer, and if they make their own Malt, are obliged to pay Duty for such Malt made by him or them, although expended in their private Families, much more such a large Branch, who by their new-inventing, mixing, and using of unmalted Corn or Grain, and whose Commodities are vended in Publick throughout this Kingdom, and large Profits arising thereby, should not be worthy the Notice of the Legislature.

In the Second of King WILLIAM and Queen MARY, and in the Seventh and Eighth of King WILLIAM the Third, it is there Enacted, *Such as make Low Wines, Spirits, or brew from Corn, shall cause their Corn to be made into wholesome Drink, and from such Drink, without any Mixture, shall draw their Low Wines, &c. and see they be made from Drink of Malted Corn entirely; and if Distillers or Others, mix other Materials, the Gaugers shall charge the Low Wines drawn from Drink so mixed, One Shilling per Gallon; the Duty on Low Wines being then One Penny per Gallon only.*

And what a great and extensive Effect had this Law, by encouraging the Farmers to grub and break up immense Numbers of Acres of Wood-Lands and Warrens, cultivating and sowing great Quantities of other Poor Land, to the great Advantage of the Landed Interest.

And

And if the Malt Distillers were to be strictly compelled to Brew and Distill according to the Intent and true Meaning of the aforesaid Act of Parliament, it would further extend, (for this Reason) that the Number of Inhabitants are increased, and the lower Class of People are become very Populous, and who, for the most Part, are the chief Consumers of those Spirituous Liquors.

And it is allowed by the Distillers, That all Malted Corn makes the *purest* and *wholesomest* Spirits, and fittest for *Humane Bodies*, and but little inferior to *Molasses Spirits*.

In the Tenth and Eleventh of King WILLIAM the Third, an Act passed, Prohibiting *Molasses* to be used in the *Brewery*, to encourage the Duty on *Malt*, as also the *Consumption of Malt*.

And in the First Year of her late Majesty Queen ANNE, an Act passed for the Encouraging the *Consumption of Malted Corn*.

It

It is humbly offered to be made appear, that one Hundred Quarters of Barley or other Grain made into *Malt*, and brewed in the *Common Brewery*, the Duty on *Hops* therewith used, advances to the *Government*, the Sum of £ 72 19 s. 7 d. or thereabouts. Also the Nature of the Brewers and Distillers Trade, the Consumption of Corn, the Difference in Profit, and the Difference in Duty; thus,

B R E W E R's C H A R G E.		<i>l.</i>	<i>s.</i>	<i>d.</i>
100 Quarters of Malt, at 23 s. <i>per</i> Quarter — — — —		115	00	00
600 wt. of Hops, at 3 <i>l.</i> 10 s. <i>per</i> C. wt. — — — —		21	00	00
225 Barrels of common Beer, Duty — — — —		50	03	07
Expences, Coals, Casks, Servants, Horses, Drays, &c. }				
at 8 s. <i>per</i> Quarter — — — — — — — — — — }		40	00	00
		226	03	07

D I S T I L L E R's C H A R G E.				
30 Quarters of Malt, at — — — — — — — — — —		30	00	00
70 Quarters of Barley, at 16 s. <i>per</i> Quarter — — — —		56	00	00
Duty on Seven Tun of Spirits, at 4 <i>l.</i> 14 s. 6 d. <i>per</i> Tun-		33	01	06
Workmanship, Coals, Casks, &c. — — — — — — — — — —		07	00	00
		126	01	06

B R E W E R's D U T Y.				
100 Quarters of Malt — — — — — — — — — —		20	00	00
600 wt. of Hops, at 9 s. 4 d. <i>per</i> C. wt. — — — — — —		02	16	00
225 Barrels of Common Beer — — — — — — — — — —		50	03	07
		72	19	07

As

As on the other Side is shewn the BREWER's
and DISTILLER's Charge.

The following is the Nature of their *Produce*, and the
Difference of their *Duty*; thus,

BREWER's PRODUCE of 100 Quarters.		<i>l.</i>	<i>s.</i>	<i>d.</i>
225 Barrels of Common Beer, at 22 <i>s.</i> per Barrel	— — — — —	247	10	00
Grains, about	— — — — —	02	10	00
		250	00	00
Profit or Difference, is	— — — — —	23	16	05

DISTILLER's PRODUCE of 100 Quarters.		
Seven Tun of Malt Spirits so called, at 22 <i>l.</i> per Tun	— — — — —	154 00 00
The Mash, Goods and Wash, so termed, from every 100	} — — — — —	20 00 00
Quarters, feeds and fatens 400 Hogs, which pays		
12 <i>d.</i> per Week each Hog	— — — — —	
		174 00 00
Difference or Profit, is	— — — — —	47 18 01

DISTILLER's DUTY.		
30 Quarters of Malt	— — — — —	06 00 00
70 Quarters Unmalted	— — — — —	
7 Tun of Spirits	— — — — —	33 01 06
		39 01 06

Difference in Duty of one Hundred Quarters £33 18 01

B

And

And as the Difference in the Duty of One Hundred Quarters, when manufactured or used in the Common Brewery, and Malt Stillery, as before, appears to be the Sum of £33 18s. 1d. or thereabouts; then the whole Duty upon the Distillers Consumption, is less in Proportion to the Common Brewery £211,562 *per Annum*, or thereabouts.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Brewer and Victualler, when Retailled, 225 Barrels of Common Beer being the Produce of 100 Quarters of Malt, at 12 <i>d.</i> <i>per</i> Gallon, 36 Gallons to the Barrel, with Grains — — — — —	407	10	00
Disbursed	226	03	07
Difference	181	06	03

The Distiller and Dealer, when Retailled, 7 Tun of Spirits, 252 Gallons to the Tun, being the Produce of 100 Quarters of Malted and Unmalted Corn, at 4 <i>s.</i> <i>per</i> Gall. } Profit of 400 Hogs, at 12 <i>d.</i> <i>per</i> Week each Hog — — —	352	16	00
Disbursed	372	16	00
Difference is	126	01	06
	246	14	06

Brewer and Victualler £181 06 05 } Distiller and Dealer £246 14 06 }	Difference	65	08	01
---	------------	----	----	----

	<i>Per Tun.</i>
May it be Observed, That Malt Spirit is sold to the Compounder, at 1 <i>s.</i> 9 <i>d.</i> } <i>per</i> Gallon — — — — —	22 01 00
The Compounders or Distillers do sell Spirituous Liquors or Compounds, at 2 <i>s.</i> 6 <i>d.</i> <i>per</i> Gallon — — —	31 10 00
To 1 <i>s.</i> 6 <i>d.</i> <i>per</i> Gallon — — — — —	18 18 00
<i>Quere.</i> How can they make that great Difference in Price, as	12 12 00

But

But could it be observed, according to an Act of Parliament made in the Second Year of his present Majesty's Reign, That all Distillers, Compounders, or Dealers in Spirituous Liquors be compelled, when they make and sell such Spirituous Liquors or Compounds, as be full Proof, under the Penalty of 40 Shillings *per* Gallon : Also by another Act made in the Ninth Year of his present Majesty's Reign, 40 Shillings *per* Gallon, increasing Spirituous Liquors or Compounds, after taken by the Officer, relation thereunto had, may more fully appear.

That Your H O N O U R S would be pleased to observe the Nature of the Malt Distillers Consumption, *thus*, To 30 Quarters of Malted Corn, mixed and used with 70 Quarters of Unmalted Corn, produces Seven Tun of Spirits, as beforementioned ; then in One Hundred Quarters used by the Malt Distiller, the Duty of 70 Quarters is entirely lost, besides the Loss of the Manufacture to the Subject, also great loss to the Landed Interest by lessening the Consumption of Corn, almost One Third Part thereby ; for it is manifest, that 5 Bushels of Wheat, or 6 Bushels of Barley, is more in Weight than 8 Bushels of Malted Corn, (one with the other) and consequently answers their End as far.

Proved, *July* the 20th, 1739.

<i>wt.</i>		<i>wt.</i>	
8 Bushels of Pale Malt	296	6 Bushels of Barley	306
5 Bushels of Wheat	289	8 Bushels of Brown	278
	7 <i>l.</i>	Malt	28 <i>l.</i>
	—		—
6 Bushels of Barley	306		
8 Bushels of Pale Malt	296		
	10 <i>l.</i>		
	—		

To prove that the *Malt Distiller* buys as good Barley as the *Malster*, is hereby demonstrated thus ; Many Ships or Vessels loaded in *Suffex, Suffolk, Norfolk*, and other Ports bound for *Bear-Key Market, London*, with 200 Quarters of Barley in each Ship or Vessel, as follows :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
One Hundred Quarters bought by the Malt Distiller, at 16 <i>s.</i> per Quarter — — — — — } 80 00 00			
The Charge for Grinding and Carriage, at 2 <i>s.</i> per Quarter — — — — — } 10 00 00			
			90 00 00
One Hundred Quarters being the Remainder of the 200 Quarters, is bought by the Malster, at 16 <i>s.</i> per Quarter — — — — — } 80 00 00			
Duty on such 100 Quarters, at 4 <i>s.</i> per Quarter, is — —			20 00 00
Charge of making, at 2 <i>s.</i> per Quarter, is — — — — —			10 00 00
Charge of Wateridge to and from <i>London</i> , is 1 <i>s.</i> per Quarter—			05 00 00
			115 00 00
The Malster sells 105 Quarters of Malt, being the Produce of 100 Quarters of Barley, including five Quarters, the Increase at 23 <i>s.</i> per Quarter — — — — — } 120 15 00			
Profit or Difference is — — — — —			05 15 00

And

And whereas it is asserted that six Bushels of Barley is more in Weight than eight Bushels of Pale Malt; so instead of 100 Quarters of Barley made into Malt, 75 Quarters of the same Barley ground into Meal, (called raw or unmalted Corn or Goods) produces as much Spirit or Advantage to the Malt Distiller, in their New-invented Manufacture, as 100 Quarters of Malt, and which being of the same Parcel, and out of the same Ship or Vessel, so bought as before, by the Distiller or Malster.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Instead of 100 Quarters of Malt, 75 Quarters of Barley, } at 16 <i>s.</i> <i>per</i> Quarter — — — — — }	60	00	00
The Charge of Grinding and Carriage, at 2 <i>s.</i> <i>per</i> } Quarter — — — — — }	10	00	00
	70	00	00
The Malster disbursts - £115 00 00 } Difference in The Distiller disbursts — 70 00 00 } 100 Quarters }	45	00	00

And which Liquors are prepared fit for a Market with present Money, for they sell in less than Twelve Days.

Therefore it is impracticable to believe that either the *Brewery* or *Malting* can subsist, having so many Disadvantages against them, such as large Duties, long Credit, and great Hazard in Trade, and the *Malt Distillers* pushing so hard at them, that by the Nature of their New-invented Manufacture or Business, 75 Quarters of Barley does answer 100 Quarters of Malt, as before proved, and the Sum of 20*l.* in 100 Quarters given in Duty, makes the Difference 45*l.* with a quick Return; and as one *Malt Distiller* does mash or wet Three or Four Hundred Quarters of Corn or Grain in one Week, with the Difference
of

of 45 *l.* in 100 Quarters ; a great Loss to his *Majesty's Revenue*, destructive to the *Manufactures*, as also to the *Landed Interest*.

How can it be alledged, That the *Malt Distiller* does buy such Corn (only) as is of the *inferior Sort*, a great Imposition upon Mankind ; for it should be considered, that they or their Agents, buy the best of Barley, the best having the most Flower, and consequently affords the most Spirit.

It plainly demonstrates the Truth of the Premises, to every impartial Eye, how the *Government* and *Country* are Sufferers, to permit such a large Manufacture to be carried on in such a publick Manner, from Year to Year, and to escape the *Notice* of so many *discerning People*, as are employ'd in the Business relating to the Duty arising on *Malt* throughout this Kingdom.

And what must have become of the Landholder for Seven Years past, had there not been a favourable Demand from Abroad, and much more will it help the Farmer, when he is certain of a further Demand from his Fellow Citizens and Countrymen, (that is to say) by prohibiting the Malt Distiller using of Unmalted Corn or Grain.

It is most humbly submitted to the *Right Honourable the House of Commons* Enquiry, what the Sums Total may amount to Yearly, (that is to say) How many Tun of Malt Spirit is made in One Year in this Kingdom, (*Great-Britain*, called *Scotland*, excepted)

It is computed that there is 44,571 Tun of Malt Spirits made in One Year, which at £4 14 *s.* 6 *d.* *per* Tun, or thereabouts, being the Duty charged on Low Wines and Spirits together, amounts to the Sum of £210,597 19 *s.* 6 *d.* *per Annum*, or thereabouts.

And

And as before proved, that 30 Quarters of Malt, and 70 Quarters of Unmalted Corn, produces 7 Tun of Spirits; it may be here observed, that 5 Bushels of Wheat, or 6 Bushels of Barley, answers 8 Bushels of Malt, and instead of 70 Quarters of Unmalted Corn mixed with 30 Quarters of Malt, there would be used to every 7 Tun of Spirits 133 Quarters of Malt; then the Duty upon the whole would amount to

per Annum — — — — — } [£]165984

The Duty on 30 Quarters of Malt, in 133 Quarters only } being paid, arises to but — — — — — } 37440

Then lost in the Malt Duty, upon the whole not being } Manufactured as hereafter, will more plainly appear — — } 128544

This being the Nature of the Consumption of Malt and Barley ~~only~~.

And further, if the great Quantities of Raw or Unmalted Corn, or Goods used by the Malt Distillers, were manufactured into Malt, what large Quantities of Sea Coal and Welch Coal, would be Yearly consumed in the drying such Malt, about 16480 Chaldron, and the Distillers Consumption of Coals not lessened, besides the Encouragement of Trade as well as Navigation, with an Augmentation of the Sums of the several Duties laid on Coals and Culms.

By this Treatise, it is not meant to eradicate the Distillery, but unless I had set forth the several Trades and Business, in the Manner as they are now manufactured, (they being founded upon the Consumption of Corn) I could not so well have explained the Premises.

Farmers, who occupied each about 40 or 50 *per Ann.* many by their great Care and Industry, with their own Growth of Pease and Beans, have fattened 15 or 20 Hogs in a Year, which was sufficient to pay part of a Year's Rent.

The

The Malt Distillers by their New-invention for mixing of Raw or Unmalted Corn, which pays no Duty, and by unlimited Liberties of fattening great Numbers of Hogs at so easy a Rate, (with about Three Returns in the Year) and being so nearly situated to the Metropolis, can afford to sell such Pork and Bacon, at 9 *d.* *per* Stone cheaper than the Farmer, by which Means the Farmer has been partly deprived of the Benefit of vending his Product, but at a very low Price; and how much hath it lessened the Consumption of Beef and Mutton, Country fed Pork and Bacon, which by Computation, the whole Number of Hogs sold by the Distillers in One Year, are 140,000 or thereabouts.

To consider the great Loss there must be in the Price of Pease and Beans, which used to be consumed in the feeding and fattening of Hogs, especially to those Farmers who are situated in Inland Counties, where they have but little Opportunity to vend such Grain; also Hay and Straw which Oxen might consume before they can be fated, in order to carry themselves to a proper Market.

After what manner of Encouragement must this be to the Farmers to cultivate and sow their Land, to the Graziers to breed and fat Cattle, but rather to render them Poor and almost Useless to the Landed Interest, and also not capable of employing the Number of Husbandry Labouring People and Servants, the Non-Payment of their Landlords, and the great Disappointment to Traders depending on them.

The better then to promote the *Farmer*, and to prevent the like Mischiefs for the future, the Advancement of the Manufacturers and its Branches, and that by maintaining the Culture and Grazing in general, by the Failure of which, many *Noblemen* and *Gentlemen* have been great Sufferers.

I have

I have humbly endeavoured to set forth (among other things) the Declivity of the Duty on Malt, a Prejudice to the *Farmer* and *Grasier* in general, and if not timely prevented (that is to say) by prohibiting the Malt Distiller from mixing and using Unmalted Corn or Grain, (with grievous Penalties) there is great Reason to believe, that the Number of Malt Distillers will increase a Reduction of the Brewery and Malting; which the *latter* can by no Means subsist, unless the *former* be regulated by Parliament to be put on an Avarage with the wholesomer Part of Manufacture.

If the Malt Distillers were prohibited the mixing and using of Unmalted Corn, they would not fat the great Number of Hogs as they now do, then the Numbers of Buyers would increase, and that Part of fating of Hogs would be open to all *Farmers, Grasiers, Butchers, Malsters, Brewers, Mealmen, Bakers* and Others, as well as *Distillers*, for this Reason, The Coarse Barley and other Grain, such as may be mow-burnt, black and damp, by a wet and unseasonable Harvest, would be bought up by those last mentioned Trades or Business, that such damaged Corn would advance in Price, One Shilling *per* Quarter throughout this Kingdom; for it should be considered, that the *Farmers* are very much prejudiced by lessening the Number of Buyers, by flinging them into few Hands and large Markets.

It may be Objected by some, That by Reason of a wet and unseasonable Harvest, which has happened in some Parts of this Kingdom, how the Coarse or Inferior Barley shall be consumed, a fine Plea for the Distillers! although the like may not happen again in the Age of Man.

Admit, that if Almighty God had been pleased to have visited this Nation in general with the like Disaster, should there be allowed to the Distillers that great Disproportion, by their mixing and using Unmalted Wheat and Barley, and if on which, a Duty were laid of 12s. 4d. or 14s. 10d. *per* Quarter, would not bring it to an Avarage with the Duty on Malt, and to the Landed Interest, as in Pages N^o 20 and 21 will appear.

And again, I have this to add, That if the Malt Distillers were strictly compelled to Brew and Distill all Malted Corn, (as they did for some Years past) then their Wash and Grains from Malt only, would not fat their Hogs as they now do, but must be oblig'd to buy large Quantities of such Coarse or Inferior Corn to grind into Meal, (otherwise Pease and Beans) then would not that Part of fating of Hogs be opened to all others, as well as Distillers, by which Means the Coarse Barley, or other Inferior Grain, would be further consumed, and also advance the Prices considerably? and would not the Farmers and other Dealers, (when put upon an Avarage with the Distillers) have the like Encouragement to sell their Country-fed Pork and Bacon in the same Manner, and as cheap as the Distillers, especially the Farmers, who may vend their Coarse Barley or other Inferior Corn, either in their own Yards or Neighbourhoods; and these Country-fed Hogs when fated, can carry themselves to a Market?

Again, To the Farmer in plentiful Years of Wheat, and perhaps there being but little Call from Abroad, (and by its cheapness) the Malsters have bought large Quantities of Wheat to make into Malt, and the Malt Distillers used to buy such Wheat-Malt as well as Barley-Malt; but within these few Years past, they have disused that Method of Brewing and Distilling their Spirirs from Malted Corn intirely.

And

And surely, when Twenty or Thirty Buyers extraordinary shall appear in a Market, must unavoidably give Spirit to the Farmers, more than if there were but Four or Five Buyers, for they would rather keep down the Price of Corn, when the greater Number concerned in buying, would advance the Price *2 s. per Quarter*.

This will be a chearful Day to the Farmer, (when retriev'd) by compelling the Malt Distiller to use all Malted Corn, to have the Number of Buyers increase, the Inferior Corn advance, and the fating of Hogs return to its former Channel.

May

May it please Your HONOURS to observe further, That if a Duty of 12 s. 4 d. *per* Quarter were to be laid on Raw or Unmalted Corn or Goods, when the Price of Barley is at 2 s. *per* Bushel, and Wheat at 3 s. *per* Bushel, would not bring it to an Avarage with the Duty on Malted Corn, and to the Landed Interest? *Example.*

	£	s.	d.	£	s.	d.
The Distiller buys One Hundred Quarters of Wheat, at 3 s. per Bushel — — —	120	00	00	200	00	00
Also One Hundred Quarters of Barley, at 2 s. per Bushel — — — — —	80	00	00			
Observe, 62 Quarters and 4 Bushels of Wheat, at 3 s. per Bushel, answers 100 Quarters of Malt — — — — —	75	00	00	135	00	00
Also 75 Quarters of Barley, at 2 s. per Bushel, answers 100 Quarters of Malt —	60	00	00			
Remains {	Wheat 37 Quarters and 4 Bushels, at 3 s. per Bushel —	45	00	00		
	Barley 25 Quarters, at 2 s. per Bushel — — — — —	20	00	00		
62 Quarters and 4 Bushels.						

Which if sold as cost, is lessened in the Consumption, if not lost to the Landed Interest — — — — — 65 00 00

And as 62 Quarters and 4 Bushels being the Remainder, answers 93 Quarters, of Malt, at 6 d. *per* Bushel, the Duty is — — — 18 12 00
 The Loss in Duty of 200 Quarters of Malt, as above, is — — — — — 40 00 00
 58 12 00

Then the whole Duty of 200 Quarters of Wheat and Barley lost, by not being manufactured.

To the Landed Interest — — — — — 65 00 00
 In the Malt Duty — — — — — 58 12 00 } 123 12 00

Also if a Duty of 14s. 10d. *per* Quarter were to be laid on Raw or Unmalted Corn or Goods, when the Price of Barley is at 3s. *per* Bushel, and Wheat at 4s. *per* Bushel, would not bring it to an Average with the Duty on Malted Corn, and to the Landed Interest? *Example.*

	£	s.	d.	£	s.	d.
By the advance of Markets, 100 Quarters of Wheat, at 4s. <i>per</i> Bushel — — —	160	00	00	280	00	00
Also 100 Quarters of Barley, at 3s. <i>per</i> Bushel — — — — —	120	00	00			
Observe, 62 Quarters and 4 Bushels of Wheat at 4s. <i>per</i> Bushel — — — — —	100	00	00	190	00	00
Also 75 Quarters of Barley, at 3s. <i>per</i> Bushel — — — — —	90	00	00			
Remains { 37 Quarters and 4 Bushels of Wheat, at 4s. <i>per</i> Bushel —	60	00	00	90	00	00
{ Also 25 Quarters of Barley, at 3s. <i>per</i> Bushel — — —	30	00	00			
Lessened or lost to the Landed Interest — — —	90	00	00	148	12	00
Lost in the Malt Duty — — — — —	58	12	00			

To prove what is here alledged.

100 Quarters of Wheat answers — — —	160 Quarters	} of Malt.
100 Quarters of Barley answers — — —	133 Quarters	
200 Quarters of Wheat and Barley — —	293 Quarters	of Malt

The great Disproportion between Malted Corn and Unmalted Corn, which appears by this *Treatise*, that if not prepossessed, is sufficient to convince Mankind of the Truth of the Premises.

To the Duty	152,878	08	00
To the Landed Interest	200,565	00	00
Total	353,443	08	00

I have but one Thing or two more to add, that is, the large Sums of Money which has been advanced by the Government for some Years past for the Encouragement of the Exportation of Corn, *viz.* Wheat 5 *s.* *per* Quarter, and Barley 2 *s.* 6 *d.* *per* Quarter, the Malt Distillers being permitted to use Three Fourths, or thereabouts, of Unmalted Corn; which, if that Corn had been manufactured, not only the Bounty of 5 *s.* *per* Quarter and 2 *s.* 6 *d.* *per* Quarter saved, but also 4 *s.* *per* Quarter Duty to His Majesty; and had it saved but Part of the Corn Exported, it would have redounded very much for Time past, as also for the Future, if such like Affairs should occur.

To explain the aforefaid *Paragraph*, as it is asserted in this *Treatise*, that 5 Bushels of Wheat, or 6 Bushels of Barley, does produce as much Spirit or Advantage as 8 Bushels of Malt and upwards; then in 100 Quarters, is lost in the Consumption, 37 Quarters and 4 Bushels of Wheat, or 25 Quarters of Barley, by not being manufactured; and as one Malt Distiller does mash or wet 3 or 400 Quarters in one Week, what may the Number of Quarters amount to Yearly, as may be consumed in the whole Trade or Business in the Malt Stillery?

It is computed, they use 445,710 Quarters of Raw or Unmalted Corn or Goods in one Year; if which had been manufactured, would have amounted to 764,392 Quarters; then the advance of the Consumption at Home of Wheat and Barley 318,682 Quarters, which with the Duty of 4 *s.* *per* Quarter, and the Bounty saved, amounts to the Sum of — — — — — £ 123,489 05 06

Duty	— — — — —	63,736 08 00
Bounty	— — — — —	59,752 17 06

Provided the Exportation might extend so large, and as the Consumption of Corn at Home would be augmented 318,682 Quarters, if it were manufactured, which may not only answer the Quantity Exported,

Exported, but also be a Means to advance the Price of Corn 2 s. *per* Quarter; then what may be Exported for the future will advance proportionably, and which will redound to the Benefit of the Landed Interest intirely.

Therefore one would believe there should not be *One Enemy* to so good an *Undertaking*, but that all such Persons who encourage the same, should be deemed good *Benefactors* to *Trade*, and *Lovers* of their *Country*, and for want of which, many *Farms* lies *Untennanted*, to the great loss of *Trade* and *Business*, to many *Families* who depend on the *Farmers* for their *Employments*, and no Part of Mankind labours harder to *pay their Rent*, *Tradesmen* and *Servants* more cheerful.

F I N I S.



It is also to be a Means to advance the cause of Liberty and
Justice: and which may be regarded for the future with confidence and
satisfaction, and which will redound to the benefit of the Land.

Therefore one would believe there should not be any Tax on
good and valuable property, but that all such persons who encourage the
same should be deemed good Benefactors to their Country, and
their Country, and for want of which, many Families are ruined
to the great loss of Wealth and Property, to many Families who depend
on the Labour for their Support, and no part of it should be
taken from them for any other purpose.



12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100